

  
**भारत का राजपत्र**  
**The Gazette of India**

असाधारण

EXTRAORDINARY

भाग II-खण्ड 3-उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिसे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

*New Delhi, the 7th February 1966*

**G.S.R. 238.**—The following draft of the Gold (Control) Rules, 1966, which the Central Government proposes to make in exercise of the powers conferred by section 42 of the Gold (Control) Act, 1965 (18 of 1965), and all other powers enabling it in this behalf, is hereby published for general information.

Notice is hereby given that any objections or suggestions to the draft rules which may be received on or before the 7th March, 1966, by the Joint Secretary to the Government of India in the Ministry of Finance (Department of Revenue), New Delhi, will be considered by the Central Government.

*Draft Rules*

**1. Short title and commencement.**—(1) These rules may be called the Gold (Control) Rules, 1966.

(2) They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (i) "Act" means the Gold (Control) Act, 1965 (18 of 1965);
- (ii) "Administrator" means the Administrator appointed under sub-section (1) of section 18 and includes any person authorised by such Administrator to exercise all or any of the powers exercisable by him under the Act;
- (iii) "officer" means a Central Excise Officer or any other officer authorised by the Administrator to exercise the powers of an officer under any provision of the Act;
- (iv) "proper form" means the appropriate form as prescribed in the Appendix to these rules;
- (v) "proper officer" means the Central Excise officer in whose jurisdiction the land or premises of any dealer, refiner or other person is or are situated;
- (vi) "section" means a section of the Act.

**3. Sale of articles to be made on Sale Notes.**—(1) Every sale of an article of gold or of an article containing gold by a person authorised under section 3 to manufacture such article shall be covered by a Sale Note in duplicate.

(2) The Sale Note shall be in the proper form and serially numbered, new series of numbers being used for each calendar year.

(3) Books containing blank sale note forms shall be presented to the proper officer for affixing his initials or stamp on each book before it is brought into use.

(4) The duplicate shall be retained by the manufacturer and the original given to the buyer.

**4. Maintenance of accounts.**—Every manufacturer referred to in rule 3 shall maintain stock accounts in the proper forms and shall, among other things, enter in such accounts daily (i) the quantity of gold utilised in the manufacture of an article of gold or an article containing gold, and (ii) the quantity of such articles manufactured and sold, and also keep the stock accounts at all times ready for inspection by the Administrator or any officer authorised by him in this behalf.

**5. Submission of returns.**—Every such manufacturer shall, at the end of each quarter submit a return in the proper form to the Administrator or any officer authorised by him in this behalf of (i) all gold acquired or purchased under authorisation, (ii) all gold consumed in manufacture, and (iii) the quantity of the articles of gold or articles containing gold in balance at the end of such quarter.

*Explanation.*—In this rule and in rule 23, "quarter" means the period of three months commencing on the 1st January, 1st April, 1st July or 1st October.

**6. Certification of purity and other details of primary gold by person required to do so under sub-section (4) of section 4.**—(1) A person to whom a licence to carry on business as a refiner is issued under the Act shall put a stamp on each bar or piece of gold manufactured by him, except on such foils, leaves and wires as are provided with descriptive labels for the purpose of identification with reference to their respective purity, year of manufacture, maker, or manufacturer.

(2) No such stamp shall be brought into use unless it is duly approved and registered by an officer authorised in this behalf under sub-section (3) of section 18.

(3) Every refiner shall submit in triplicate to such officer, specimen of the stamp or specimens of the stamps proposed to be used for stamping gold.

(4) Every such stamp shall contain the following details in the order given below:—

- (a) the name of the State expressed in an alphabetical code and the serial number assigned to the refiner by the Collector of Central Excise in whose jurisdiction the refinery is situated;

- (b) the year of manufacture (last two digits) and the serial number (consecutive for each year) of the bar or piece of gold manufactured;
- (c) the purity; and
- (d) the trade mark of the refiner, if he so desires.

**Illustration :**

G-5  
66-1 or 2 or 3., as the case may be "-----"  
carat  
Trade Mark (optional)

Where: G denotes the State Code,  
5 denotes the serial number  
of the manufacturer assigned  
by the Collector '66' denotes  
the year of manufacture, 1,2,3,4  
denotes the serial number of  
the bar or piece of gold

manufactured and "-----" carat denotes purity.

(5) The officer referred to in sub-rule (2) on receipt of the specimen stamp or stamps in triplicate from a refiner shall, after he is satisfied that the specimen complies with all the requirements of the Act and these rules, endorse his approval on the three copies, and forward the original and the duplicate to the licensing authority for delivery of one copy to the refiner and retention of the other in the office of the licensing authority.

(6) No change shall be made in any stamp once approved, except for valid reasons and with the prior approval of the officer mentioned in sub-rule (2).

**7. Permits for the acquisition of gold.**—Permits or authorisations required under the Act for the acquisition of gold (not being ornament) may be granted by the Administrator to—

- (1) any person for the purchase of gold from a refiner;
- (2) any person for the purchase of gold from a licensed dealer;
- (3) a person other than a licensed dealer for the acquisition of gold from any other person.

**8. Application for permits and authorisations.**—A person requiring a permit for the acquisition of gold (not being ornament) by purchase or otherwise or a dealer, refiner or other person requiring an authorisation to make, manufacture or prepare any article of gold or any article containing gold of any purity shall apply to the Administrator in the proper form, and every such application shall be accompanied by a receipted challan from a Treasury evidencing payment of a fee of Rs. 5 (Rupees five only).

**9. Conditions subject to which permit or authorisation may be issued.**—(1) On receipt of an application made under rule 8 for the acquisition of gold, the Administrator may, if he is satisfied that a permit or authorisation may be granted without prejudice to the general purposes of the Act, grant a permit or as the case may be, an authorisation to the applicant in the proper form subject to the following conditions and restrictions, namely:—

- (a) where such gold is required to be declared under section 16, a declaration in respect of such gold shall be made to the Administrator;
- (b) such gold shall be acquired and held only for the purpose permitted or authorised and shall not be exposed or offered for sale, or sold or otherwise transferred, except where specifically permitted by the Administrator;

Provided that the applicant may sell such gold, after making a declaration as required under section 16 to the Administrator in the proper form, to a licensed dealer as permitted under section 5.

- (c) such gold shall be acquired within the time specified in the permit or authorisation.

**10. Cancellation of permit or authorisation.**—The Administrator may cancel any permit or authorisation issued under the Act to any person if—

- (1) such person has ceased to carry on the business of manufacturing articles for which the gold was permitted or authorised to be acquired;
- (2) such person has contravened any of the provisions of the Act, or the rules, directions or orders issued thereunder, or the provisions of any other law for the time being in force in so far as it prohibits or restricts the bringing into or taking out of India of any goods (including coins, currency, whether Indian or foreign, and foreign exchange) or dealings in such goods by way of acquisition or otherwise;
- (3) such person applies for cancellation thereof:

Provided that no permit or authorisation shall be cancelled under clause (1) or clause (2) above unless reasonable opportunity has been given to the holder thereof to show cause against such cancellation.

**11. Refund of fees.**—Where an application for an authorisation or permit is rejected by the Administrator, the fee paid therefor shall be refunded to the applicant by the Superintendent of Central Excise having jurisdiction, provided that he applies for such refund within three months of the date of rejection of the application for the permit or authorisation.

**12. Sale or transfer of gold not required to be declared.**—(1) Any person having gold (not being ornament) which is not required to be declared may sell or otherwise transfer or hypothecate, pledge, mortgage or charge such gold to or with a licensed dealer.

(2) Such dealer shall, within three days of the receipt of such gold, send an intimation to the proper officer in writing, by registered post, the name and address of the person from whom the gold was received and the quantity in grammes and other descriptive particulars thereof.

**13. Sale of gold by pawnees.**—A pawnee shall sell (i) unredeemed gold (not being ornament) only to a licensed dealer, and (ii) unredeemed ornaments only by public auction, and in the latter case, he shall keep for a period of not less than one year after the sale a complete record of—

- (a) the names and addresses of the persons from whom the ornaments were received;
- (b) the amount advanced in each case;
- (c) the names and addresses of the persons to whom the ornaments were sold; and
- (d) the amount received in each case.

**14. Procedure for obtaining licences, certificates etc. and for registration.**—(1) Every dealer registered as such under any law with respect to sales tax, or in any territory where there is no law with respect to sales tax, every dealer whose annual turnover is not less than ten thousand rupees, and is carrying on his business as such dealer in that territory,

every dealer who desires to be licensed under sub-section (4) of section 7,  
every refiner,

every dealer required to obtain a certificate under section 13, and

every dealer required to be registered and to possess a certificate under section 14,

shall make an application for the grant or renewal, as the case may be, of a licence or certificate, to any officer authorised by the Administrator under sub-section (3) of section 18 to exercise his powers under section 7, 8, 13 or 14, as the case may be.

(2) Where an applicant, other than a dealer referred to in section 13, has more than one place of business, he shall obtain a separate licence or certificate in respect of each such place of business:

Provided that if such places are situated in the same town or village and the business at such places is conducted under the same name as that of the principal

place of business, the licence or certificate shall be granted in respect of the principal business and the other places shall be treated as branches and shall be serially numbered and shown as such in the licence or certificate:

Provided further that the licence or certificate shall be kept in the principal place of business and certified copies thereof shall be kept in the branches with details of location.

**15. Forms of applications under Act and fees in respect thereof.**—(1) Every application for the grant of a licence or certificate under the Act or for the renewal of such licence or certificate shall—

- (i) be in the proper form;
- (ii) clearly describe the premises, if any, in which the applicant intends to carry on his business; and
- (iii) be submitted so as to reach the licensing, registering or certifying authority at least one month before the commencement of the year for which it is required:

Provided that if the applicant satisfies the said authority that he had sufficient reason for not preferring the application for renewal within the period aforesaid, such authority may condone the delay in preferring the application.

(2) Every such application for the grant or renewal of a licence or certificate shall, where a fee is prescribed in the Table below, be accompanied [save as otherwise provided in the case referred to in sub-rule (3)] by a receipted challan from the treasury evidencing payment of such fee:

Provided that where an application for renewal of a licence or certificate is made after the expiry of the period prescribed by sub-rule (1), it shall be accompanied by an additional fee, payable in the same manner, equivalent to twenty-five per cent of such amount or one rupee, whichever is higher.

TABLE

	Amount of fee for grant of licence or certificate (Rs.)	Amount of fee for renewal of licence or certificate (Rs.)
Licence to dealer . . . . .	100.00	25.00
Licence to refiner . . . . .	100.00	25.00
Certificate to goldsmith . . . . .	1.00	1.00
Certificate to registered dealer . . . . .	5.00	2.00

(3) The fee for the issue of a certificate to carry on business as a certified goldsmith and for its renewal shall be paid by affixing a Central Excise revenue stamp of an equivalent value on the application.

(4) The authority competent to renew the licence or certificate may in his discretion waive the payment of the additional fee where he is satisfied that the delay in renewal was not due to any lapse on the part of the applicant.

**16. Form of licence or certificate.**—(1) Every licence or certificate required under sections 7, 8, 13 or 14 shall be in the proper form and shall have reference only to the premises, if any, described in the licence or certificate, and shall be for a period not exceeding one year and shall expire on the date specified therein.

(2) Every licence or certificate shall be deemed to have been granted or renewed in favour of the dealer, refiner, certified goldsmith or registered dealer, as the case may be, and no licence or certificate shall be sold or otherwise transferred.

(3) (a) Where a licensed dealer or refiner or a registered dealer transfers his business to another person, the transferee shall obtain a fresh licence or certificate

but it shall be granted free of fee for the residue of the period covered by the original licence or certificate.

(b) Where a licensed dealer or refiner or registered dealer dies, the original licence or certificate shall be deemed to have been terminated and if more than one person claiming to be the heir of the deceased, apply for the grant of a fresh licence or certificate for the same premises, the certificate shall be granted to the person who in the opinion of the licensing or registering authority is in actual possession of the said premises:

Provided that the grant of a licence or certificate to such person shall not prejudice the rights of any other person over the licensed or registered business or the licensed or registered premises to which such person may be lawfully entitled.

(4) (a) If a licensed dealer or refiner or a registered dealer enters into partnership in regard to the business covered by the licence or certificate, he shall report the fact to the licensing or registering authority within 30 days of his entering into such partnership and shall get his licence or certificate suitably amended.

(b) Where a partnership is entered into, the partner as well as the original holder of the licence or certificate shall be bound by the conditions of that licence or certificate.

(c) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the registering authority within ten days of such dissolution.

(5) If during the currency of a licence or certificate, a licensed dealer or refiner or a registered dealer desires to transfer his business to new premises, he shall intimate his intention to the officer mentioned in rule 14 at least fifteen days in advance, specifying the address of the new premises, and get his licence or certificate suitably amended and the licence or certificate shall thereupon hold good in respect of the new premises.

**17. Refund of fees in certain cases.**—Where an application for a licence or certificate is rejected for any reason, the applicant shall be entitled to a refund of the fee, provided that the claim for such refund is made to the officer rejecting such application within three months of the date on which it is rejected.

**18. Restrictions on making of ornaments by certified goldsmiths.**—(1) A certificate issued in pursuance of section 13 to a dealer shall be subject, among others, to the condition that a certified goldsmith may accept from any person, not being a refiner, certified goldsmith or other dealer, any ornament or ornaments having gold of a purity exceeding fourteen carats and make, manufacture or prepare new ornament or ornaments therefrom so however that the purity and the total quantity of gold contained in such new ornament or ornaments do not exceed the purity and the total quantity of gold contained in the ornament accepted.

(2) Not more than one certified goldsmith shall carry on business in the same premises:

Provided that special permission may be granted on application to the proper officer for more than one certified goldsmith carrying on business in the same premises in exceptional circumstances subject to such conditions as may be specified by such officer.

(3) A certified goldsmith shall not accept primary gold from any person for any purpose.

(4) A certified goldsmith shall not make, manufacture or prepare any ornament or article for or on behalf of any dealer.

**19. Daily stock account.**—Every licensed dealer and refiner, every certified goldsmith and every registered dealer shall maintain an account, in the proper form, of the gold held, bought or sold, or otherwise received or disposed of by such dealer, goldsmith or refiner, and enter in such account particulars of each transaction and shall for at least twelve months, after any stock account has been filled up, preserve the account.

**20. How stock account should be maintained.**—Where any person is required by these rules to maintain stock account and other documents relating to any quantity of gold or to the purchase, sale or delivery thereof, he shall—

- (i) at the time of making any entry, insert the date when the entry is made;
- (ii) correctly keep such book, account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, without the approval of the proper officer and shall not make any entry therein which is untrue in any particular;
- (iii) keep the book, account or register at all times ready for the inspection of any person authorised under sub-section (3) of section 20 and shall permit such person to inspect it and to make any such minute therein or take any extract therefrom, as he thinks fit.

**21. Record of gold received and issued.**—(1) (a) A licensed dealer or refiner shall maintain vouchers containing a true record of all gold bought or, as the case may be, sold by him;

(b) The vouchers shall be in duplicate and serially numbered, new series of numbers being used for each calendar year;

(c) Books containing blank vouchers shall be presented to the proper officer for affixing his initials or stamp on each book before it is brought into use;

(d) The duplicate shall be retained by the licensed dealer or refiner and the original given to the seller or buyer of the gold, as the case may be.

(2) Each voucher shall contain the following particulars:—

- (a) Date of receipt/issue;
- (b) Name, address and licence No., if any, of the seller/purchaser.
- (c) Description, purity of gold content, gross weight and net weight of the ornament/article/any other form of gold.
- (d) Signature of the dealer/refiner.

**22. Accounts and returns by public religious institutions.**—(1) Any public religious institution such as a temple, mutt, church, mosque, gurdwara or any other place of public religious worship, which receives gold as offerings in various forms such as ornaments, jewellery and primary gold shall maintain account thereof in the proper form.

(2) Within seven days after the close of each month, every such public religious institution shall submit to the proper officer a monthly return in the proper form showing—

- (i) the details of ornaments, jewellery, primary gold and other offerings received during the month;
- (ii) the quantity (if any) utilised for adornment of deities or any other *bona fide* purpose as may be authorised by the Administrator by general or special order;
- (iii) the quantity (if any) disposed of; and
- (iv) the stock in balance.

**23. Quarterly return.**—(1) Within seven days after the close of each quarter, every licensed dealer or refiner and every registered dealer shall submit to the officer duly authorised under sub-section (3) of section 18 to exercise the powers of the Administrator under section 19, a return in triplicate in the proper form showing the receipt, issue and stock of gold during the quarter. No return shall be required to be given by a certified goldsmith.

(2) One copy of the return duly signed and sealed by such officer shall be returned to the dealer, refiner or, as the case may be, the registered dealer as evidence of the return made.

**24. Declaration of gold other than ornament.**—(1) Where any person is required to make a declaration under section 16 in respect of gold, not being ornament, acquired or parted with by him, such person shall, as often as he acquires or parts with any quantity of gold, not being ornament, make, within thirty days of

such acquisition or parting with, such declaration in the proper form to an officer duly authorised under sub-section (3) of section 18 to exercise the powers of the Administrator under section 16.

(2) Where a person is required to give, under sub-section (3) of section 5, due intimation of any gold (other than ornament) sold or otherwise transferred or hypothecated, pledged, mortgaged or charged to or with him, he shall give intimation, within seven days of receipt of any such gold, in the proper form to the officer authorised by the Administrator under that sub-section.

**25. Declaration of ornaments.**—(1) Where any person or class of persons is required under section 17 to make a declaration of ornaments owned by him, such person shall, within such period as may be specified by the Central Government by general or special order, make the said declaration in the proper form to an officer duly authorised under sub-section (3) of section 18.

(2) The value of such ornaments shall be calculated, where any such ornament is made wholly of gold, at the prevailing market rate of gold or where any such ornament is made partly of gold and partly of non-gold materials by taking into account only the value of gold in the ornament at the prevailing market rate.

**26. Drawal of samples.**—(1) Every dealer, refiner and certified goldsmith shall permit an officer authorised in this behalf under sub-section (3) of section 18 to take samples of gold for assay or analysis and the officer shall forthwith give a receipt stating the description and weight of the samples so taken.

NOTE.—A sample shall not normally weigh less than ten grammes, if assay of gold is required, and fifteen grammes, if chemical analysis is required, and should normally be in one piece.

(2) Each sample so taken shall, after checking the weighment, be packed and sealed with the seal of the officer concerned and if the dealer, refiner or certified goldsmith concerned has a seal of his own, also with that seal, and sent to the Master of the Government of India Mint, Bombay or Calcutta, by the officer concerned by insured post together with a covering letter indicating whether the sample is to be assayed to ascertain the fineness of gold or is to be subjected to chemical analysis, with a copy of the descriptive receipt referred to in sub-rule (1).

(3) On completion of the assay or chemical analysis, the Master of the Mint shall issue the certificate and return the residue of each sample by insured post to the officer concerned and that officer shall return the residue to the dealer, refiner or certified goldsmith concerned, after obtaining back the receipt referred to in sub-rule (1) and after satisfying himself that the sample, in the form in which it is received from the Mint will not be required for purposes of prosecution or adjudication, but in such a case the Government shall be liable to pay compensation to the person concerned for the quantity by which the sample has been reduced in the process of assay or chemical analysis and such compensation shall be calculated at a rate not less than the rate prescribed by the International Monetary Fund for member Governments to purchase gold.

(4) Where any such sample is required for purposes of prosecution or adjudication, it shall be returned to the dealer, refiner or certified goldsmith concerned if the prosecution or adjudication proceedings are disposed of in his favour, and in such a case no compensation shall be payable for any reduction in the weight of the sample.

**27. Fees on appeals.**—Every appeal under the Act shall be accompanied by a receipted challan from a Treasury evidencing payment of a fee of rupees four only.

**28. General Penalty.**—Any person committing any breach of any of these rules shall, where no other penalty is provided by the Act, be liable to a penalty not exceeding two thousand rupees.

## APPENDIX

FORM G.S. 1

(See rule 3)

*Sale-note to be used by a manufacturer of an article of gold or an article containing gold.*

ORIGINAL  
DUPLICATE

Serial Number .....

Name and address of manufacturer .....

Quantity sold .....

Price charged .....

Name and address of buyer .....

Place .....

Dated .....

.....  
Signature of manufacturer.

FORM

(See

*Stock Account of Gold and Article*

Date	Authori- sation No. and date	Purchase note number and date	Quantity purchased			Quantity utilised for manu- facture		
			No. of pieces with deno- mination	Purity	Weight	No. of pieces with deno- mination	Purity	Weight
1	2	3	4			5		

NOTE— (1) The purity of gold should be expressed in terms of carats (100% being 24

- (2) Where gold is recovered from intermediate or residuary products and re-issued should be given in columns 5 and 10. Where the process of such accounted for against individual issues of gold for manufacture, the of manufacture should be recorded in column 10 with the percentage of gold

G. S. 2

Rule 4)

*Manufactured therefrom*

Balance of gold			Quantity of and products obtained in weight or volume or number	Quantity of residuary or intermediate products obtained in manufacture	Quantity of gold lost in process	Remarks
No. of pieces with deno- mination	Purity	Weight				
	6		7	8	9	10

carats) or in fineness per mille.

ed for manufacture of the end product, suitable indication of the quantity of gold recovered and utilisation is continuous and separate recoveries of residuary or intermediate products are not quantity of residuary or intermediate product finally obtained after a complete run or cycle recoverable in the product.

FORM G.S. 3

(See rule 5)

*Return to be submitted by a manufacturer of an article of Gold or an article containing Gold.*

For the quarter ending : 31st March.  
 30th June.  
 30th September.  
 31st December.

Name and address of manufacturer.....

No. and date of authorisation	Quantity of gold acquired or purchased during the quarter	Quantity of gold consumed in manufacture during the quarter	Description of the article of gold or the article containing gold manufactured during the quarter	Quantity of the article of gold or the article containing gold manufactured during the quarter	Quantity of the article of gold or the article containing gold, sold during the quarter	Quantity of the article of gold or the article containing gold, remaining in balance, at the end of the quarter	Remarks
1	2	3	4	5	6	7	8

Signature of Manufacturer.

FORM G.S. 4

(See rule 8)

*Application for a permit to acquire gold (other than ornament)*

To

The

Sir,

I/We ..... residing at ..... taluka  
 ..... Dist ..... request that I/we may be  
 granted a permit to purchase/acquire ..... gms (.....)  
 of gold;

(in words)

2. I/We furnish below the particulars in relation to the gold which I/we intend to purchase/acquire:—

- (i) Name and address of the person from whom the gold is to be purchased/acquired [If the person is a dealer/refiner licensed under the Gold (Control) Act, 1968, state his licence No.]
- (ii) Weight of gold (in gms).
- (iii) Description of gold.
- (iv) Purity of gold in terms of caratage/fineness:
- (v) Purpose for which gold is to be purchased/acquired.

3. The gold intended to be purchased/acquired by me/us has been declared/ accounted for by the person mentioned at paragraph 2(i) above under the Defence of India Rules 1962/The Gold (Control) Act, 1965, to the ..... (Designation of the Officer to whom declaration made) on ..... (Date of declaration).

4. I/We agree to abide by the provisions of the Gold (Control) Act, 1965, and the rules, orders and directions made thereunder, and to comply with the conditions specified in the permit.

5. I/We have paid the prescribed fees of Rs. .... (Rupees ..... ) in the Government treasury/Reserve Bank at ..... under challan No. .... dated .....

6. I/We hereby declare that no permit previously granted to me/us under the Defence of India Rules, 1962/The Gold (Control) Act, 1965, or any orders made thereunder has been revoked or suspended.

7. I/We hereby declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Signature(s) of the applicant(s).

#### FORM G.S. 5

(See rule 8)

Application for authorisation for the manufacture of .....

(Delete the letters and words not applicable).

To

The

Sir,

I/We ..... residing at ..... taluka ..... Dist. .... request that I/We may be granted an authorisation/to manufacture ..... and to purchase ..... grammes ( ..... in words) of gold of ..... purity/fineness to be stored by me/us at ..... and to be used by me/us in the manufacture of ..... at my/our premises at ..... during the quarter ending .....

2. I/We hereby declare that the gold will be used only for the manufacture of ..... in the manner set out in the Schedule appended hereto and will not be put to any other use except with your prior approval.

3. I/We hereby declare that ..... grammes ( ..... ) in words of gold of ..... purity/fineness was actually consumed by me/us during the years 1960, 1961 and 1962 for the manufacture of the aforesaid article.

4. I/We agree to abide by the provisions of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and to comply with the conditions specified in the authorisation.

5. I/We hereby declare that authorisation No. .... dated ..... issued by the ..... for the purchase of ..... grammes of gold of ..... purity/fineness was last granted to me/us and ..... gms. of gold obtained on that authorisation is likely to be in balance at the commencement of the quarter ending .....

6. I/We have paid the prescribed fees of Rs. .... (Rupees ..... ) in the Government treasury/ Reserve Bank at ..... under challan No. .... dated .....

7. I/We hereby declare that no authorisation or licence previously granted to me/us under the Defence of India Rules, 1962 or the Gold (Control) Act, 1965 or any order made thereunder has been revoked or suspended or no such licence, could not be renewed owing to a breach of the aforesaid Rules or Act.

8. I/We hereby declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

9. I/We enclosed specimen/s of labels in quadruplicate to be affixed to our products.

Place:

Date:

Signature(s) of the applicant(s).

#### SCHEDULE.

	Distinguishing letters or particular letter and No. of each.	Detailed description of each	Purpose of each.
1. (i) Brief description (with boundaries) of the premises intended to be used for the manufacture of . . . . . c			
(ii) Description of each main division or sub-division of manufactory.			
(iii) Store room and other place of storage			
2. Actual consumption of gold in the years 1960, 1961 and 1962.			
Year.			
1960.			
1961.			
1962.			
3. Estimated output of ..... during the quarter .....			
4. Manner of manufacture and percentage of gold content in each end product.			
5. Purpose to which manufactured product is applied.			
6. Remarks.			

## FORM G.S. 6

(See rule 9)

Permit No. ....

Date of Issue:—

*Permit for purchase/acquisition of gold:*

S/Shri ..... of ..... having undertaken to comply with the provisions of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and the conditions specified in this permit and having paid the prescribed fee is/are hereby permitted to purchase/acquire gold not being ornament of the following description from ..... for the purpose of ..... Description.

Weight of gold in grammes

Form in which gold may be purchased or acquired. Purity in ~~terms~~ of caratage/fineness.

This permit is issued subject to the following conditions.

(i) This permit shall be valid upto .....

(ii) The holder/s of this permit shall, within 30 days of the acquisition of the gold, make a declaration or a further declaration in the proper form to the proper officer under section 16 of the Gold (Control) Act, 1965, if owing to the quantity purchased/acquired by him/them the exemption limit prescribed in sub-section (6) of section 16 of the Gold (Control) Act, 1965 is exceeded.

Issued by me this ..... day of ..... nineteen Hundred and Sixty .....

Issuing authority.

## FORM G.S. 7

(See rule 9)

Authorisation No. ....

Date of Issue:—

Authorisation for the purchase/acquisition of gold and for manufacture of articles of gold or articles containing gold.

S/Shri ..... is/are hereby authorised to purchase/acquire ..... gms. (..... gms) of primary gold of 990 and above purity from .....

He/they is/are further authorised to hold the aforesaid gold at/in his/their premises situated at ..... and make or manufacture or prepare therefrom ..... at/in his/their premises situated at .....

This authorisation is issued for the period ending ..... subject to the terms and conditions specified below:—

1. The authorisation shall be valid only for the period specified above.
2. The gold shall be utilised only for the specific purpose authorised above.

Issued by me this ..... day of ..... nineteen hundred and sixty .....

Authorising authority.

FORM G.S. 8.

(See rule 15)

*Application for Licence by Dealer in Gold.*

(Delete the letters and words not applicable).

To

The (here fill in the authority authorised under sub-section 3 of Section 18 to exercise the powers of the Administrator).

Sir,

I/We (Block letters) ..... son of .....  
 (Surname first)

residing at ..... request that I/We may be granted a  
 the accompanying  
 licence to deal in gold during ..... the year ending the 31st Decem-  
 may be renewed for  
 ber, 19 .....

2. I/We hereby declare that the particulars of the premises for dealing in gold are as specified in the Schedule below.

3. I/We agree to abide by the provisions of the Gold (Control) Act, 1965, and the rules, orders and directions issued thereunder and the terms and conditions of the licence which may be granted/renewed.

4. I/We have appended a treasury challan in payment of the licence fee of  
 renewal  
 Rupees .....

5. I/We hereby declare that no licence previously held by me/us has been revoked or suspended, or could not be renewed owing to breach of any provision of the Gold (Control) Act, 1965 or the rules, or orders and direction issued thereunder.

6. I/We have been registered under the Sales Tax and possess Sales Tax  
 have not been  
 Registration No. .... issued by .....

7. I/We have a branch of my business at the following premises.  
 branches our  
 .....  
 .....

Licence(s) in respect of the branch  
 these branches will be applied for separately to the  
 authorised officer at .....

8. I/We am/are also partner(s)  
 have financial interest in the business of ..... Licence(s)  
 in respect of this business will be applied for separately to the authorised officer  
 at .....

9. I/We declare to the best of my/our knowledge and belief the information furnished herein is true and complete and that I/We have no other interest(s) in any other business, relating to the refining, converting, manufacturing, making purchase or sale of gold or article made of gold including ornaments.

Place .....

Date .....

Signature(s) of the applicant(s)

*Instructions:*

If the applicant has any other interest in any other establishment dealing in or with gold, full particulars should be stated under item 7.

## SCHEDULE

1. Address of Premises	Distinguishing letter number of each	Detailed description of each.	Purpose of each.
2. Brief description (with boundaries) of the premises to be used.			
3. Description of each main division or sub-division of the premises.			
4. Safe-room or other place (s) of storage.			
5. No. of shifts per day worked.			
6. No. of persons employed.			
7. Name and addresses of partners and others having financial interest in the business.			
8. Names of managerial and clerical staff employed.			
9. No. of workmen, working in the premises, per shift.			
10. Name and addresses of outworkers employed, if any.			
11. Broad details of machinery and power used, e.g., voltage rectifiers, transformers, crucibles, nature and type of fuel generally used.			
12. Other manufacturing details.			
13. Quantity, description and purity of gold received during 12 months ending 31st December, 19 ....			
14. Quantity, descriptions and purity of gold disposed of during 12 months ending 31st December, 19 ....			
15. Refining losses noticed during 12 months ending 31st December, 19 ....			

Signature(s) of the applicant(s).

## NOTE:

1. All varieties of gold of whatever purity and form should be included in the application.
2. Purity of gold should be expressed in terms of carats (100 per cent purity being 24 carats) or in fineness per mille. The description, weight and purity of each article of gold should be separately recorded.

FORM G.S. 9

(See rule 15)

*Application for Licence by a Gold Refinery.*

(Delete the letters and words not applicable)

To

The (here fill in the authority authorised under sub-section 13 of section 18 to exercise the powers of the Administrator).

Sir,

I/We (Block letters) ..... son of .....  
(Surname first)

residing at ..... request that I/We may be granted a  
the accompanying  
licence to run a gold refinery during the year ending the 31st December, 19 ....  
may be renewed for

2. I/We hereby declare that particulars of the premises of the gold refinery are as specified in the Schedule below.

3. I/We agree to abide by the provisions of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and the terms and conditions of the licence which may be granted/renewed.

4. I/We have appended a treasury challan in payment of the licence fee of  
renewal

Rupees .....

5. I/We hereby declare that no licence previously held by me/us has been revoked or suspended or could not be renewed owing to a breach of any provision of the Gold (Control) Act, 1965 or the rules, orders and directions issued thereunder.

6. I/We have a branch of my business at the following premises.  
branches our

.....  
.....  
.....  
.....

Licence(s) in respect of the branch will be applied for separately to the authorised officer at these branches

ed officer at .....

7. I/We am/are also partner(s) in the business of ..... Licence(s) in  
have financial interest

respect of this business will be applied for separately to the authorised officer at .....

8. I/We declare to the best of my/our knowledge and belief the information furnished herein is true and complete and that I/We have no other interest(s) in any other business, relating to the refining, converting, manufacturing, making, purchase or sale of gold or article made of gold including ornaments.

Place .....

Date .....

Signature(s) of the applicant(s).

Instructions:

If the applicant has any other interest in any other refinery or establishment dealing in or with gold, full particulars should be stated under item 6

## SCHEDULE

1. Address of Premises	Distinguishing letter or number of each	Detailed description of each	Purpose of each
2. Brief description (with boundaries) of the premises intended to be used.			
3. Description of each main division or sub-division of the premises.			
4. Safe-room or other place(s) of storage.			
5. Quantity of refined gold and purity which the refinery is capable of producing, per shift of 8 hours.			
6. No. of shifts per day worked.			
7. No. of persons employed.			
8. Names and addresses of partners and others having financial interest in the business.			
9. Names of managerial and clerical staff employed.			
10. No. of workmen, working in the premises, per shift.			
11. Names and addresses of outworkers employed, if any.			
12. Broad details of machinery and power used, e.g., voltage, rectifiers, transformers, crucibles, nature and type of fuel generally used.			
13. Other manufacturing details.			
14. Quantity of refined gold and purity which the refinery produced during 12 months ending 31st December, 19 ....			
15. Quantity of refined gold and purity which the refinery expects to produce during 12 months ending 31st December, 19 ....			
16. Quantity, description and purity of gold received during 12 months ending 31st December, 19 ....			
17. Quantity, description and purity of gold disposed of during 12 months, ending 31st December, 19 ....			
18. Refining losses noticed during 12 months ending 31st December, 19 ....			

Signature(s) of the applicant(s)

## NOTE:

1. All varieties of gold of whatever purity and form should be included in the application.
2. Purity of gold should be expressed in terms of carats (100 per cent purity being 24 carats) or in fineness per mile. The description, weight and purity of each article of gold should be separately recorded.

Taluk .....

District .....

Space for Central Excise Revenue Stamp

Date of punching and initials of Officer.

FORM G.S. 10

(See rule 15)

*Application for Certificate as Goldsmith**(Delete the letters and words not applicable)*

To

The.....

Sir,

I (Block letters).....  
(Surname first)

..... aged ..... son of ..... residing at .....

request that I may be granted a certificate  
my certificate may be renewed recognising me as a goldsmith  
during the year ending the 31st December 19....

2. I agree to abide by the provisions of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and the terms and conditions of the certificate which may be granted/renewed.

3. I have affixed a Central Excise Revenue stamp in payment of the fee of Re. 1 for the certificate.

4. I and my family have not been granted assistance by Government or Government sponsored agency under the scheme of relief for unemployed goldsmiths.

5. I and my family have been granted assistance by Government or Government sponsored agency under the scheme of relief for unemployed goldsmiths as follows:—

6. I have not been registered under any law with respect of sales tax.

7. I have been carrying on business as a goldsmith for more than a year immediately before 10th January 1963.

8. I am not under the employment of any dealer or refiner as defined in the Gold (Control) Act, 1965.

9. I have appended two copies of my photograph (passport size).

10. I hereby declare that to the best of my knowledge and belief, the information furnished herein is true and complete.

Signature or thumb impression  
of the applicant.

Place.....

Date.....

Certified that the particulars given above are correct to the best of my knowledge. Identification marks of the applicant are:—

(a) .....

(b) .....

The photograph has been attested by me.

Signature and designation of village  
Munsiff or other authorised officer.Orders passed by the authority issuing  
the certificate.

Signature.....

Designation.....

Date.....

## FORM G.S. 11

(See rule 15)

*Application for Registration as a Dealer*

(Delete the letters and words not applicable)

To

The (here fill in the authority authorised under sub-section (3) of section 18 to exercise the powers of the Administrator)

Sir,

I/We (Block letters).....  
(Surname first)

..... son of ..... residing at ..... request that I/We may be registered as a dealer to carry on business as a registered dealer and  
granted a ..... certificate during  
the accompanying ..... may be renewed for  
the year ending the 31st December, 19 .....

2. I/We hereby declare that the particulars of the premises for dealing in gold are as specified in the Schedule below.

3. I/We agree to abide by the provisions of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and the terms and conditions of the licence which may be granted/renewed.

4. I/We have appended a treasury challan in payment of the licence  
renewal  
fee of Rupees.....

5. I/We hereby declare that no certificate previously held by me/us has been revoked or suspended or could not be renewed owing to breach of any provision of the Gold (Control) Act, 1965 or in rules, orders and directions issued thereunder.

6. I/We am/are not registered under any law relating to Sales Tax.

7. I/We have a branch of my business at the following premises.  
branches our

Certificate(s) in respect of the branch will be applied for separately to the authorised officer at .... these branches

8. I/We am/are also partner(s) ..... in the business of .... certificate(s)  
have financial interest  
in respect of this business will be applied for separately to the authorised officer at.....

9. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete and that I/We have no other interest(s) in any other business, relating to the refining, converting, manufacturing, making, purchase or sale of gold or article made of gold including ornaments.

Place.....

Date.....

Signature(s) of the applicant(s)

*Instructions:*

If the applicant has any other interest in any other establishment dealing in or with gold, full particulars should be stated under item 7.

## SCHEDULE

- | 1. Address of premises  | Distinguishing letter or number of each | Detailed description of each | Purpose of each |
|---|---|------------------------------|-----------------|
| 2. Brief description (with boundaries) of the premises intended to be used.   |   |                              |                 |
| 3. Description of each main division or sub-division of the premises.   |   |                              |                 |
| 4. Safe-room or other place(s) of storage.  |   |                              |                 |
| 5. No. of persons employed.   |   |                              |                 |
| 6. Names and addresses of partners and others having financial interest in the business.  |   |                              |                 |
| 7. Names of managerial and clerical staff employed.   |   |                              |                 |
| 8. No. of workmen, working in the premises.   |   |                              |                 |
| 9. Names and addresses of outworkers employed, if any.  |   |                              |                 |
| 10. Broad details of machinery and power used, e.g., voltage rectifiers, transformers, crucibles, nature and type of fuel generally used. |   |                              |                 |
| 11. Other manufacturing details.  |   |                              |                 |

Signature(s) of the applicant(s)

NOTE 1. All varieties gold of whatever purity and form should be included in the application.

2. Purity of gold should be expressed in terms of carats (100 per cent purity being 24 carats) or in fineness per mille. The description, weight and purity of each article of gold should be separately recorded.

Range.....

Circle.....

FORM G.S. 12

(See rule 16)

*Licence to Deal in Gold*

(Delete the letters and words not applicable).

Shri/Sarvashri ..... address ..... having undertaken to comply with the conditions prescribed in the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and having paid the prescribed licence fee of Rs..... is/are hereby authorised to deal in gold during the year ending 31st December, 19..... in the undermentioned premises, subject to the provisions of the said Act and the rules, orders and directions issued thereunder.

Address of the Premises (As described in the Application for Licence)

- The privilege conferred by this licence extends only to dealing in gold.
- No corrections in the licence will be valid unless ordered and attested by the licensing authority.

4. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out or for any other contravention of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder.

5. The grant of this licence shall be without prejudice to the rights of any other persons over the licensed business or the licensed premises to which such person may be entitled under any other law.

Place \_\_\_\_\_

Date \_\_\_\_\_

Licensing Authority.

#### *Renewal of the Licence*

Date of Renewal	Year for which renewed	Signature of renewing authority
_____	_____	_____
_____	_____	_____
_____	_____	_____

NOTE.—The licence should be displayed at a prominent place in the authorised premises in such a manner that it can be visible to any authorised officer visiting the premises.  
other person

Range.....

Circle.....

FORM G.S. 13

(See rule 16)

#### *Licence to run a Gold Refinery*

(Delete the letters and words not applicable).

Shri/Sarvashri ..... address ..... having undertaken to comply with the conditions prescribed in the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and having paid the prescribed licence fee of Rs.....Is/are hereby authorised to run a gold refinery during the year ending 31st December, 19..... in the undermentioned premises, subject to the provisions of the Act and the rules, orders and directions issued thereunder.

Address of the Premises (As described in the application for Licence).  
\_\_\_\_\_  
\_\_\_\_\_

2. The privilege conferred by this licence extends only to running a gold refinery.

3. No corrections in the licence will be valid unless ordered and attested by the licensing authority.

4. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out or for any other contravention of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder.

5. The grant of this licence shall be without prejudice to the rights of any other persons over the licensed business or the licensed premises to which such person may be entitled under any other law.

Place \_\_\_\_\_

Date \_\_\_\_\_

Licensing Authority

*Renewal of the Licence*

Date of Renewal	Year for which renewed	Signature of renewing authority.

NOTE.—The licence should be displayed at a prominent place in the authorised premises in such a manner that it can be visible to any authorised officer visiting the premises.  
other person

Taluk.....

District.....

FORM G.S. 14

(See rule 16)

*Certificate to carry on business as goldsmith.*

Shri .....  
.....aged.....  
son of .....  
residing at .....

Space for affixing photograph  
or for recording identification  
marks. Signature or thumb  
impression of certificate holder.

having undertaken to comply with the provisions of the Gold (Control) Act, 1965, and the rules, orders and directions issued thereunder and having paid the prescribed fee of Re. 1/- is hereby recognised as a goldsmith during the year ending 31st December, 19.....subject to the provisions of the said Act and the rules, orders and directions issued thereunder and to the conditions hereinafter specified.

2. The holder of this certificate shall not accept from a dealer or refiner any ornament having gold of a purity exceeding fourteen carats for the purpose of making manufacturing or preparing any new ornaments.

3. The purity and the total quantity of gold contained in the new ornament or ornaments made, prepared or manufactured by the holder of this certificate should not exceed the purity and the total quantity of gold contained in the ornament or ornaments accepted for making, preparing or manufacturing such new ornament or ornaments.

4. This certificate is not transferable and shall remain in the possession of the holder thereof, to be produced for inspection on demand by any authorised officer.

Place \_\_\_\_\_

Date \_\_\_\_\_

Authority issuing the certificate.

*Renewal of The Certificate*

Date of renewal	Space for central Excise Revenue stamp.	Signature of renewing authority

*Endorsement*

Date	Signature	Remarks

NOTE.—Whoever carries on business as certified goldsmith in contravention of the provisions of section 13 of the Gold (Control) Act, 1965, shall be punishable with imprisonment for a term of not less than six months and not more than 2 years and also with fine. In addition, the gold in respect of which the offence has been committed is also liable for confiscation.

Range.....

Circle.. ..

FORM G.S. 15

(See rule 16)

*Certificate to carry on Business as Registered Dealer*

**Shri / Sarvashri**.....address..... having undertaken to comply with the conditions prescribed in the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder and having paid the prescribed fee of Rs. .... is/are hereby registered and authorised to carry on business as a registered dealer during the year ending 31st December, 19.....in the undermentioned premises, subject to the provisions of the Act and the rules, orders and directions issued, thereunder.

Address of the premises (As described in the Application for Licence).

\_\_\_\_\_

\_\_\_\_\_

2. The privilege conferred by the certificate extends only to carrying on business as a registered dealer.

3. No corrections in the licence will be valid unless ordered and attested by the registering authority.

4. This certificate may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out or for any other contravention of the Gold (Control) Act, 1965 and the rules, orders and directions issued thereunder.

5. The grant of this certificate shall be without prejudice to the rights of any other persons over the registered business or the registered premises to which such person may be entitled under any other law.

Place\_\_\_\_\_

Date\_\_\_\_\_

Registering Authority.

*Renewal of the Certificate*

Date of Renewal	Year for which renewed	Signature of renewing authority

NOTE.—The certificate should be displayed at a prominent place in the authorised premises in such a manner that it can be visible to any authorised officer visiting the premises

with etalon

other person

FORM

(See

Stock Account Register

Name and address.....

Licence No.....

Date	Sale/Purchase Voucher No. and date	Licence No. Permit No. or Declaration No. and date of seller/ purchaser	RECEIPT			
			Name and address of person from whom received/pur- chased	No. of articles	Gross weight in gms)	Weight of gold excluding stones & other material (in gms.)
1	2	3	4	5	6	7

Instructions.—

1. The description of gold should refer to the shape or form of the gold or purity being 24 carats).
2. On the close of the last date of each month, the total of columns (7)
3. If a dealer so prefer, he may enter the description and purity in a

G.S. 16  
Rule 19)

for Licensed Dealer.

Range.....

Circle.....

Description of gold.....

Purity of gold.....

ISSUE				BALANCE				Remarks
Name and address of person to whom given or sold	No. of articles	Gross weight (in gms)	Weight of gold excluding stones and other material (in gms.)	No. of articles	Gross weight (in gms.)	Weight of gold excluding stones and other material (in gms.)	Loss in manufacture of melting (in gms.)	
8	9	10	11	12	13	14	15	16

ornament as the case may be. The purity of each should be expressed in terms of carats (100% and (11) should be struck and the weight in terms of 24 carats gold noted below these entries. separate column instead of earmarking a separate page for each description and purity.

FORM

(See

Stock Account

Name and address.....

Licence No.....

Date	Sale or purchase voucher No. and date	Licence No.		RECEIPTS			
		Permit No. and date	Name and address of person from whom received/purchased	Description	No. of articles	Purity	Net weight of gold (in gms.)
1	2	3	4	5	6	7	8

- Instructions:*
1. The description of gold should refer to the shape or form of the gold or ornaments (100% purity being 24 carats).
  2. The record may be maintained in the above form or with separate pages allotted and 12 may be deleted.

Range .....

Circle .....

G.S. 17

Rule 19)

Register for Refiner.

ISSUE					BALANCE		Remarks	
Name & Description address of person to whom given/ sold	No. of articles	Purity	Net weight of gold (in gms.)	Loss/ gain in refining (in gms.)	No. of articles	Weight (in gms.)		
9	10	11	12	13	14	15	16	17

ment as the case may be. The purity of each should be expressed in terms of

ted for each description and purity of gold and in that case, columns, 5, 7, 10

Place

FORM G. S. 18

(See rule 19)

*Stock Accounts For Certified Goldsmith*

Name and address of goldsmith .....

Certificate No. ....

RECEIPT					RETURN		
Sl. No.	Date of Receipt	Name and address of person from whom received	Brief description of ornament/ ornaments received	Weight in grammes	Date of return	Description of ornament/ ornaments returned	Weight in grammes
1	2	3	4	5	6	7	8

NOTE :

1. The entry in each column shall be completed as and when each transaction takes place.
2. Gold as well as ornaments received by certified goldsmiths in accordance with the provisions of sub-rule (9) of rule 126 HH shall also be accounted for in this. Where a certified goldsmith possessing equipment for drawing wires or for die-casting receives gold obtained by melting old ornaments, he shall specify the quantity of such gold in column 4.

FORM

(See

Stock Account Register

Name and address .....

Certificate No. ....

			RECEIPT				IS
Date	Description	Purity	Name and address of person from whom received/purchased	No. of articles	Gross weight (in gms.)	Weight of gold excluding stones and other material (in gms.)	Name and address of person to whom given/sold
1	2	3	4	5	6	7	8

*Instructions :*

1. The description of gold should refer to the shape or form of the gold or ornament as the carats).
2. On the close of the last day of each month, the total of columns (7) and (11) should be

FORM

(See

Stock Account Register for Public

Name and address of Public Religious Institution.....

RECEIPT					IS	
Date	Name and address of person from whom received if known	No. of articles and brief description	Gross weight in gms.	Weight of gold excluding stones and other material (in gms.) and purity	Name and address of person to whom given/sold or issued for Institution's own bonafide purpose	No. of articles and brief description
1	2	3	4	5	6	7

*Instructions :*

1. The description of gold should refer to the shape or form of the gold or ornament as the being 24 carats).
2. On the close of the last day of each month, the total of columns (5) and (7) should be

Range .....

Circle .....

G.S. 19

rule 19)

*for Registered Dealer*

SUE			BALANCE				
No. of articles	Gross weight (in gms.)	Weight of gold excluding stones and other material (in gms.)	No. of articles	Gross weight (in gms.)	Weight of gold excluding stones and other material (in gms.)	Loss in manufacture or melting (in gms.)	Remarks
9	10	11	12	13	14	15	16

case may be. The purity of each should be expressed in terms of carats (100% purity being 24 struck and the weight in terms of 24 carat gold noted below these entries.

G.S. 20

rule 22)

*Religious Institution.*

SUE			BALANCE				
Gross weight (in gms.)	Weight of gold excluding stones and other material (in gms.) and purity	No. of articles and brief description	Gross weight (in gms.)	Weight of gold excluding stones and other material (in gms.) and purity	Loss in manufacture or melting (in gms.)	Remarks	
8	9	10	11	12	13	14	

case may be. The purity of each should be expressed in terms of carats (100% purity struck and the weight in terms of 24 carat gold noted below these entries.

Range .....

Circle .....

Division .....

Quarter.....Year.....

FORM G.S. 21

(See rule 23)

*Quarterly Return of Receipt, Issue and Stock of Gold in respect of a Licenced Dealer.*

To

The.....

Name and address of the dealer.....

Licence No.....

Description	Opening Balance (in gms.)	Quantity received (in gms.)	Quantity issued (in gms.)	Balance (in gms.)	Remarks
1	2	3	4	5	6

Ornaments.....

Other than ornaments.....

TOTAL.....

I/We declare that to the best of my/our knowledge and belief the information furnished above is true and complete and that no other quantity of gold is lying anywhere wholly or partially in my/our ownership, possession, custody or control.

Place .....

Signature(s) of  
declarant(s)

Date .....

Copy received on .....

Copy returned to the dealer on.....

Place .....

Signature of the authorised Officer

Date .....

Seal .....

Designation

**Instructions :**

1. All weights to be expressed in terms of grammes and in pure gold (24 carats).
2. The return should be made in triplicate. One copy of the return duly signed and sealed by the Superintendent of Central Excise shall be returned to the dealer as evidence of the return made by the dealer.
3. The return should be submitted even if there was no transaction and within seven days after the close of each quarter.

Range .....

FORM G.S. 22

Circle .....

(See rule 23) Division .....

Quarter ..... Year .....

*Quarterly Return of Receipt, Issue and Stock of Gold in respect of a Licenced Refiner*

To

The .....

Name and address of the refiner .....

Licence No. ....

Opening Balance (in grammes)	Quantity received (in grammes)	Quantity issued (in grammes)	Balance (in grammes)	Remarks
1	2	3	4	5

I/We declare that to the best of my/our knowledge and belief the information furnished above is true and complete and that no other quantity of gold is lying anywhere wholly or partially in my/our ownership, possession, custody or control.

Place ..... Signature(s) of

Date ..... Declarant(s)

Copy returned to the refiner on .....

Place .....

Date ..... Signature of the authorised Officer

Seal ..... Designation

**Instruction :**

1. All weights to be expressed in terms of grammes and in pure gold (24 carats).
2. The return should be made in triplicate. One copy of the return duly signed and sealed by the Superintendent of Central Excise shall be returned to the refiner as evidence of the return made by the refiner.
3. The return should be submitted even if there was no transaction and within seven days after the close of each quarter.

FORM G. S. 23

Range .....

(See rule 23)

Circle .....

Division .....

Quarter.....Year.....

*Quarterly return of receipt, issue and stock of gold in respect of a registered dealer*

To

The .....

.....

Name and address of the registered dealer.....

Certificate No.....

Description	Opening Balance (in grammes)	Quantity received (in grammes)	Quantity issued (in grammes)	Balance (in grammes)	Remarks
1	2	3	4	5	6

Ornaments.

Other than ornaments .....

Total .....

I/We declare that to the best of my/our knowledge and belief the information furnished above is true and complete and that no other quantity of gold is lying anywhere wholly or partially in my/our ownership, possession, custody or control.

Place .....

Date .....

Signature(s) of  
declarant(s)

Copy received on....

Copy returned to the dealer on .....

Place.....

Date.....

Seal.....

Signature of the  
authorised  
Officer.

Designation

*Instructions :*

1. All weights to be expressed in terms of grammes and in pure gold (24 carats).
2. The return should be made in triplicate. One copy of the return duly signed and sealed by the Superintendent of Central Excise shall be returned to the dealer as evidence of the return made by the dealer.
3. The return should be submitted even if there was no transaction and within seven days after the close of each quarter.

FORM G. S. 24

Range .....

(See rule 22)

Circle .....

Division .....

Month.....

*Monthly return of receipt, issue and stock of gold in respect of a Public Religious Institution*

To

The .....

.....

Name and address of the Public Religious Institution .....

Description	Opening Balance (in grammes)	Quantity received (in grammes)	Quantity issued (in grammes)	Balance (in grammes)	Remarks
1	2	3	4	5	6

Ornaments.

Other than ornaments .....

Total .....

I/We declare that to the best of my/our knowledge and belief the information furnished above is true and complete and that no other quantity of gold is lying anywhere wholly or partially in my/our ownership, possession, custody or control.

Place.....

Signature(s) of  
declarant(s)

Date.....

Copy received on .....

Copy returned to the Institute on.....

Place .....

Date .....

Seal .....

Signature of the authorised  
Officer Designation*Instructions :*

1. All weights to be expressed in terms of grammes and in pure gold (24 carats).
2. The return should be made in triplicate. One copy of the return duly signed and sealed by the Superintendent of Central Excise shall be returned to the institution as evidence of the return made by the Institution.
3. The return should be submitted even if there was no transaction and within seven days after the close of each month,

FORM G. S. 25

Range .....

(See rule 24)

Circle .....

*Declaration of stock of gold acquired by a person other than a dealer or refiner*

(Delete the letter and words not applicable)

To

The .....

Sir,

I/We.....residing at..... hereby declare  
(Block letters, surname first) (address)

in the Schedule appended hereto particulars of gold other than ornaments acquired by me/us.

## SCHEDULE

1. Address of premises where the stock is/was held.
2. Stock

	Description	No. of pieces	Total weight (in gms.)	Estimated value	Purity	Total weight (in gms.) expressed in terms of pure gold
1	2	3	4	5	6	7
(a) Opening Balance						
(b) Quantity acquired						
(c) Closing Balance						

3. Name (s) and address (es) of person (s) from whom acquired.
4. Date (s) of acquisition and brief circumstances of acquisition.

I/We hereby declare that to the best of my/our knowledge and belief the information above is true and complete and that this together with the earlier return No..... dated.....includes all the gold in my/our possession, custody or control either in my/our name or in partnership with other persons.

I/We further declare that I/We have studied the provisions of section 16 of the Gold (Control) Act, 1965 and the rules made thereunder, before submitting this declaration.

Place.....  
Date.....

Signature (s) of the declarant(s)

Copy received on.....  
Copy returned to declarant(s) on.....Place.....  
Date.....  
Seal .....Signature of the authorised Officer  
Designation .....**Instructions :**

1. The declaration should be submitted in triplicate. One copy of the return duly signed and sealed by the proper officer shall be returned to the declarant which shall be retained by the declarant as evidence of the declaration made by the declarant.
2. Only finished gold ornaments are exempt from the declaration ; all other articles of gold should be declared. The purity of gold should be expressed in terms of carats. (100 per cent purity being 24 carats) or in fineness per mille.

FORM G. S. 26

Range .....

(See rule 24)

Circle .....

*Declaration of Stock of Gold disposed of by a person other than a Dealer or Refiner.*

(Delete the letters and words not applicable)

To,

The Inspector of Central Excise,

.....

Sir,

I/We.....residing at.....hereby declare in the Schedule appended hereto particulars of gold other than ornaments disposed of by me/us.

## SCHEDULE

1. Address of premises where the stock is/was held.
2. Stock.

	Description	No. of pieces	Total weight (in grammes)	Estimated value	Purity	Total weight (in grammes) expressed in terms of pure gold
1	2	3	4	5	6	7
(a) Opening Balance						
(b) Quantity sold/transferred						
(c) Closing Balance						

3. Name and address of person (s) to whom sold or transferred.
4. Date (s) of sale/transfer.

I/We hereby declare that to the best of my/our knowledge and belief the information furnished above is true and complete and that this together with the earlier No. .... dated.....includes all the gold in my/our possession, custody or control either in my/our name or in partnership with other persons.

I/We further declare that I/We have studied the provisions of section 16 of the Gold (Control) Act, 1965 and the rules made thereunder, before submitting this declaration.

Place.....

Date.....

Signature (s) of the declarant (s)

I/We hereby declare that the gold shown in this return as having been sold/transferred to me/us has been purchased/acquired by me/us.

Place.....

Date.....

Signature (s) of the Licensee (s)/acquirer

Address.....

Licence No.....

Copy received on .....

Copy returned to declarant (s) on.....

Place.....

Date.....

Seal.....

Signature of the authorised Officer

Designation.....

## Instructions :

1. The declaration should be submitted in triplicate. One copy of the return duly signed and sealed by the proper officer shall be returned to the declarant which shall be retained by the declarant as evidence of the declaration made by the declarant.
2. Only finished gold ornaments are exempt from the declaration ; *all other articles of gold should be declared.* The purity of gold should be expressed in terms of carats (100 per cent purity being 24 carats) or in fineness per mille.

[ No. F. 1/1/66-Gc. II.]  
JASJIT SINGH, Jt. Secy.

